



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 0563 Davey Elementary

0424 Davey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	82,140.15	78,111.21	0.00	4,028.94	0.00	0.00
222X Educational Media Services	1,669.40	1,669.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,450.52	4,450.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,139.92	0.00	19,966.19	173.73	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,457.41	21,352.82	0.00	3,104.59	0.00	0.00
27XX Student Transportation Services	10,982.17	10,982.17	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	11,208.00	0.00	0.00	0.00	11,208.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,578.10	0.00	0.00	2,578.10	0.00	0.00
Totals	157,625.67	116,566.12	19,966.19	9,885.36	11,208.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	157,625.67					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0424 Davey Elem	Indirect/Direct	19,966.19 / 116,566.12	17.13%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0424 Davey Elem	0.0964	0.0979	0.1110	0.1163	17.13%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0424 Davey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0424 Davey Elem	0.0964	0.0979	0.1110	0.1163	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0424 Davey Elem				11.27%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0563 Davey Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 0564 Box Elder Public Schools

0425 Box Elder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,027,065.36	3,027,065.36	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,024.95	6,024.95	0.00	0.00	0.00	0.00
22XX Educational Media Services	38,726.66	38,726.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,608.14	78,608.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	222,480.29	222,480.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,942.58	0.00	83,942.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	455,158.48	405,636.48	0.00	49,522.00	0.00	0.00
27XX Student Transportation Services	253,602.83	199,102.83	0.00	54,500.00	0.00	0.00
31XX Food Services	104,711.03	104,711.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,250.03	1,250.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,251.28	65,251.28	0.00	0.00	0.00	0.00
Totals	4,336,821.63	4,148,857.05	83,942.58	104,022.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,336,821.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 0564 Box Elder Public Schools

0426 Box Elder H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	847,144.73	847,144.73	0.00	0.00	0.00	0.00
222X Educational Media Services	36,654.97	36,654.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,171.09	117,171.09	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	121,746.90	121,746.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	69,197.27	0.00	69,197.27	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	315,385.48	305,385.48	0.00	10,000.00	0.00	0.00
27XX Student Transportation Services	253,194.85	198,694.85	0.00	54,500.00	0.00	0.00
31XX Food Services	2,430.83	2,430.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,008.44	20,008.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	85,131.50	85,131.50	0.00	0.00	0.00	0.00
Totals	1,868,066.06	1,734,368.79	69,197.27	64,500.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,868,066.06					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0425 Box Elder Elem	Indirect/Direct	83,942.58 / 4,148,857.05	2.02%		
	LE 0426 Box Elder H S	Indirect/Direct	69,197.27 / 1,734,368.79	3.99%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0425 Box Elder Elem	0.0140	0.0145	0.0147	0.0155	2.02%
	0426 Box Elder H S	0.0140	0.0145	0.0147	0.0155	3.99%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0425 Box Elder Elem	0.0140	0.0000	0.0147	0.0000	
	0426 Box Elder H S	0.0140	0.0000	0.0147	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0425 Box Elder Elem	0.0140	0.0145	0.0147	0.0155	
	0426 Box Elder H S	0.0140	0.0145	0.0147	0.0155	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0425 Box Elder Elem	1.50%	
	0426 Box Elder H S	1.87%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0564 Box Elder Public Schools	1.69%	

Your Preliminary Rate by School System (SS) is:
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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

21 Hill 0565 Havre Public Schools

0427 Havre Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	5,625,520.47	5,625,520.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,496,508.02	2,496,508.02	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	431,625.12	381,625.12	0.00	50,000.00	0.00	0.00
222X Educational Media Services	376,272.53	376,272.53	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	405,741.67	405,741.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	827,290.34	827,290.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	647,990.16	17,583.66	550,084.35	80,322.15	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,136,373.17	1,136,373.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	428,690.77	428,690.77	0.00	0.00	0.00	0.00
31XX Food Services	623,956.01	609,951.99	0.00	14,004.02	0.00	0.00
33XX Community Services	1,110.00	1,110.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,015.42	12,015.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	95,791.09	95,791.09	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,400.00	0.00	0.00	32,400.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	536,093.00	42,093.00	0.00	494,000.00	0.00	0.00
9999 Undistributed	3,683.14	3,683.14	0.00	0.00	0.00	0.00
Totals	13,681,060.91	12,460,250.39	550,084.35	670,726.17	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	13,681,060.91					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 0565 Havre Public Schools

0428 Havre H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	2,574,291.57	2,574,291.57	0.00	0.00	0.00	0.00
21XX Support Services - Students	533,611.71	533,611.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	256,626.25	152,066.27	0.00	104,559.98	0.00	0.00
222X Educational Media Services	85,682.99	85,682.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	186,704.61	186,704.61	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	319,124.29	319,124.29	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,996.66	0.00	1,996.66	0.00	0.00	0.00
25XX Support Services - Business	221,768.69	8,791.82	210,582.27	2,394.60	0.00	0.00
26XX Operation and Maintenance of Plant Services	772,937.93	698,200.77	0.00	74,737.16	0.00	0.00
27XX Student Transportation Services	493,669.64	493,669.64	0.00	0.00	0.00	0.00
32XX Enterprise Services	817.83	817.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	272,561.77	237,115.48	0.00	35,446.29	0.00	0.00
35XX Extracurricular - Athletics	197,472.60	197,472.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	263,092.08	0.00	0.00	263,092.08	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	369,664.00	1,164.00	0.00	368,500.00	0.00	0.00
9999 Undistributed	27.01	27.01	0.00	0.00	0.00	0.00
Totals	6,550,049.63	5,488,740.59	212,578.93	848,730.11	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,550,049.63					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0427 Havre Elem	Indirect/Direct 550,084.35 / 12,460,250.39	4.41%		
	LE 0428 Havre H S	Indirect/Direct 212,578.93 / 5,488,740.59	3.87%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0427 Havre Elem	0.0309	0.0305	0.0301	0.0290	4.41%
	0428 Havre H S	0.0309	0.0305	0.0301	0.0290	3.87%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0427 Havre Elem	0.0309	0.0305	0.0301	0.0343	
	0428 Havre H S	0.0309	0.0305	0.0301	0.0343	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0427 Havre Elem	0.0309	0.0305	0.0301	0.0343	
	0428 Havre H S	0.0309	0.0305	0.0301	0.0343	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0427 Havre Elem	3.23%	
	0428 Havre H S	3.13%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0565 Havre Public Schools	3.18%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 0577 Cottonwood Elementary

0445 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	225,369.60	225,369.60	0.00	0.00	0.00	0.00
222X Educational Media Services	3,844.38	3,844.38	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,792.49	3,792.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,228.29	7,228.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,753.50	2,700.04	15,053.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,109.20	19,109.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	123,749.10	33,446.10	0.00	90,303.00	0.00	0.00
34XX Extracurricular - Activities	112.50	112.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,340.70	0.00	0.00	1,340.70	0.00	0.00
Totals	402,299.76	295,602.60	15,053.46	91,643.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	402,299.76					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0445 Cottonwood Elem	Indirect/Direct	15,053.46 / 295,602.60	5.09%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0445 Cottonwood Elem	0.0527	0.0474	0.0478	0.0500	5.09%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0445 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0445 Cottonwood Elem	0.0527	0.0474	0.0478	0.0500	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0445 Cottonwood Elem				4.73%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0577 Cottonwood Elementary	Your Preliminary Rate by School System (SS) is:	4.73%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 1043 Rocky Boy Public Schools

1207 Rocky Boy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	4,037,946.98	4,037,946.98	0.00	0.00	0.00	0.00
21XX Support Services - Students	607,852.50	607,852.50	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	119,939.26	119,939.26	0.00	0.00	0.00	0.00
222X Educational Media Services	299,148.50	299,148.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	372,386.85	372,386.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	412,804.23	412,804.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	425,229.71	0.00	425,229.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	767,018.56	744,995.20	0.00	22,023.36	0.00	0.00
27XX Student Transportation Services	631,728.67	520,428.67	0.00	111,300.00	0.00	0.00
31XX Food Services	313,710.87	309,145.30	0.00	4,565.57	0.00	0.00
32XX Enterprise Services	33,677.00	33,677.00	0.00	0.00	0.00	0.00
33XX Community Services	2,162.67	2,162.67	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,093.89	15,093.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,067.29	53,067.29	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	0.46	0.00	0.00	0.46	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	0.00	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	171,471.72	156,461.59	0.00	15,010.13	0.00	0.00
9999 Undistributed	20,106.65	20,106.65	0.00	0.00	0.00	0.00
Totals	8,283,345.81	7,705,216.58	425,229.71	152,899.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Direct or Indirect Costs Reclassified as Excluded

XXXXXXXXXX

8,283,345.81

Adjusted Totals

21 Hill 1043 Rocky Boy Public Schools

1229 Rocky Boy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,040,739.52	1,040,739.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	167,133.41	167,133.41	0.00	0.00	0.00	0.00
222X Educational Media Services	96,356.82	96,356.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	82,888.83	82,888.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	113,734.33	113,734.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	77,429.41	0.00	77,429.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	276,909.75	276,380.12	0.00	529.63	0.00	0.00
27XX Student Transportation Services	180,905.36	106,705.36	0.00	74,200.00	0.00	0.00
31XX Food Services	23,444.22	22,500.69	0.00	943.53	0.00	0.00
32XX Enterprise Services	441.99	441.99	0.00	0.00	0.00	0.00
33XX Community Services	1,315.32	1,315.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,284.76	34,284.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	137,099.60	137,099.60	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	0.00	0.00	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	0.00	0.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,161.74	0.00	0.00	5,161.74	0.00	0.00
9999 Undistributed	5,859.39	5,859.39	0.00	0.00	0.00	0.00
Totals	2,243,704.45	2,085,440.14	77,429.41	80,834.90	0.00	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Direct Costs Reclassified Indirect Costs

Direct or Indirect Costs Reclassified as Excluded

Adjusted Totals

XXXXXXXXXX			XXXXXXXX	XXXXXXXX	XXXXXX
XXXXXXXXXX					
2,243,704.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 1207 Rocky Boy Elem	Indirect/Direct 425,229.71 / 7,705,216.58	5.52%		
	LE 1229 Rocky Boy H S	Indirect/Direct 77,429.41 / 2,085,440.14	3.71%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1207 Rocky Boy Elem	0.0751	0.0769	0.0833	0.0755	5.52%
	1229 Rocky Boy H S	0.0751	0.0769	0.0833	0.0755	3.71%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1207 Rocky Boy Elem	0.0911	0.0914	0.0833	0.0822	
	1229 Rocky Boy H S	0.0911	0.0914	0.0833	0.0822	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1207 Rocky Boy Elem	0.0911	0.0914	0.0833	0.0822	
	1229 Rocky Boy H S	0.0911	0.0914	0.0833	0.0822	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	1207 Rocky Boy Elem	7.66%	
	1229 Rocky Boy H S	7.32%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1043 Rocky Boy Public Schools	7.49%	
Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 1049 Gildford Colony Elem

1217 Gildford Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	120,396.65	114,290.27	0.00	6,106.38	0.00	0.00
222X Educational Media Services	2,023.52	2,023.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,565.98	0.00	16,565.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,931.46	14,931.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,556.37	3,556.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	549.58	0.00	0.00	549.58	0.00	0.00
Totals	158,023.56	134,801.62	16,565.98	6,655.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	158,023.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1217 Gildford Colony Elem	Indirect/Direct	16,565.98 / 134,801.62	12.29%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1217 Gildford Colony Elem	0.0682	0.0701	0.0678	0.0701	12.29%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1217 Gildford Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1217 Gildford Colony Elem	0.0682	0.0701	0.0678	0.0701	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1217 Gildford Colony Elem			7.58%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1049 Gildford Colony Elem		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

21 Hill 1071 North Star Public Schools

1233 North Star Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	732,091.13	732,091.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	115,764.28	115,764.28	0.00	0.00	0.00	0.00
222X Educational Media Services	27,438.93	27,438.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,719.54	92,972.04	0.00	3,747.50	0.00	0.00
24XX Support Services - School Administration	21,785.30	21,785.30	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,873.02	10,974.10	21,898.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	182,275.60	144,331.10	0.00	37,944.50	0.00	0.00
27XX Student Transportation Services	109,798.49	106,698.49	0.00	3,100.00	0.00	0.00
31XX Food Services	43,014.42	43,014.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,056.77	8,056.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,045.74	0.00	0.00	2,045.74	0.00	0.00
Totals	1,371,863.22	1,303,126.56	21,898.92	46,837.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,371,863.22					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

21 Hill 1071 North Star Public Schools

1234 North Star HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	460,353.91	460,353.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,851.35	2,851.35	0.00	0.00	0.00	0.00
222X Educational Media Services	27,725.11	27,725.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,766.61	99,019.11	0.00	3,747.50	0.00	0.00
24XX Support Services - School Administration	58,782.44	58,782.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,342.66	10,974.10	21,368.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	255,007.86	211,720.36	0.00	43,287.50	0.00	0.00
27XX Student Transportation Services	123,008.62	117,608.62	0.00	5,400.00	0.00	0.00
31XX Food Services	50,246.13	50,246.13	0.00	0.00	0.00	0.00
32XX Enterprise Services	3,546.02	3,546.02	0.00	0.00	0.00	0.00
33XX Community Services	2,400.00	2,400.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,254.20	21,254.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,363.25	53,363.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,914.76	0.00	0.00	35,914.76	0.00	0.00
Totals	1,229,562.92	1,119,844.60	21,368.56	88,349.76	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,229,562.92					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 1233 North Star Elem	Indirect/Direct 21,898.92 / 1,303,126.56	1.68%		
	LE 1234 North Star HS	Indirect/Direct 21,368.56 / 1,119,844.60	1.91%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1233 North Star Elem	0.0139	0.0139	0.0136	0.0134	1.68%
	1234 North Star HS	0.0139	0.0139	0.0136	0.0134	1.91%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1233 North Star Elem	0.0000	0.0000	0.0000	0.0000	
	1234 North Star HS	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1233 North Star Elem	0.0139	0.0139	0.0136	0.0134	
	1234 North Star HS	0.0139	0.0139	0.0136	0.0134	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	1233 North Star Elem	1.36%	
	1234 North Star HS	1.40%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
1071 North Star Public Schools	1.38%	

Your Preliminary Rate by School System (SS) is:

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.